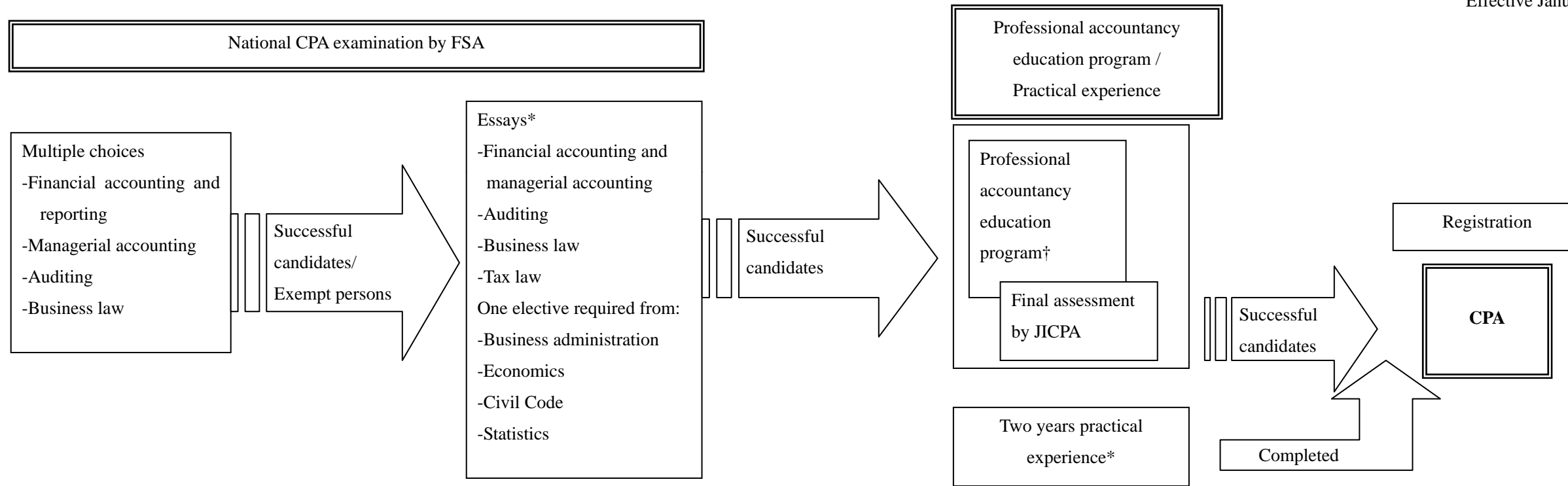


The Process of Qualification as a CPA

Effective January 1, 2006



* Candidates can retain pass credits for two years. That is, candidates must pass all the subjects within two years from the time of passing any subject.

* This two years of practical experience may be taken before or after the examination.

† The requirement is the three-year long professional accountancy education program provided by JICPA